Hearing Scheduled: July 22, 2010 at 10:00 a.m.

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Michael B. O'Neal (MO-9511) (Admitted *Pro Hac Vice*) Attorneys for NGK Automotive Ceramics USA, Inc.

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11

DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)

(Jointly Administered)

Debtors.

DELPHI CORPORATION, et. al.

Plaintiff,

v. : Adv. Proc. No. 07-02541-rdd

NGK, NGK AUTOMOTIVE CERAMICS, : NGK AUTOMOTIVE CERAMICS USA, : INC., and NGK SPARK PLUG MFG. (USA) : INC., :

Defendants.

NGK AUTOMOTIVE CERAMICS USA, INC.'S REPLY MEMORANDUM OF LAW IN SUPPORT OF ITS MOTION TO (A) VACATE CERTAIN PRIOR ORDERS OF THE COURT; (B) DISMISS THE ADVERSARY PROCEEDING COMPLAINT WITH PREJUDICE; OR (C) IN THE ALTERNATIVE, REQUIRE PLAINTIFFS TO FILE A MORE DEFINITE STATEMENT

Defendant NGK Automotive Ceramics USA, Inc. ("**Defendant**"), by its undersigned attorneys, files this reply to Reorganized Debtors' Response to Motions to Vacate Certain Orders and Dismiss Adversary Actions. Defendant joins and adopts the reply briefs of Hewlett Packard (07-02262), Johnson Controls (07-2348), Wagner Smith (07-02581), Affinia Group Holdings, Inc. (07-02198), and all other reply briefs (collectively the "**Reply Briefs**"), along with the primary briefs, filed by defendants in the preference avoidance actions. In the interest of legal and judicial efficiency, Defendant will not reiterate the arguments which have already been made in the Reply Briefs. Instead, Defendant hereby incorporates by reference, as if fully stated herein, the arguments stated in the Reply Briefs.

WARNER NORCROSS & JUDD LLP

Dated: July 2, 2010 By /s/ Michael B. O'Neal

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